

MEMORANDUM

TO: Comment File – Climate Change Disclosures

FROM: Kristina S. Wyatt
Senior Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission

DATE: May 28, 2021

RE: Meeting with Representative of the ERM ESG Ratings Working Group

On May 25, 2021, John Coates and Kristina Wyatt met with Mike Wallace, a representative of the ERM ESG Ratings Working Group. Among the topics discussed was the March 15, 2021 request for public input related to climate change disclosures.